



**GOVERNMENT OF KERALA
Revenue (Special Cell) Department**

NOTIFICATION

G. O. (P) No. 161/2007/RD. *Dated, Thiruvananthapuram, 10th May 2007.*

S. R. O. No. 584/2007.—In exercise of the powers conferred by sub-section (2) of Section 3A of the Kerala Building Tax Act, 1975 (7 of 1975), the Government of Kerala having considered it necessary so to do, hereby exempt from payment of Building Tax in respect of the hostel building of "Nirmala Working Women's Hostel" situated in survey No. 270/4A/2 at Thodupuzha Village, Thodupuzha Taluk, Idukki District which have been constructed utilising the grant of the Central Government, subject to the condition that the building tax, if any, already paid shall not be refunded or otherwise adjusted.

By order of the Governor,
DR. NIVEDITA P. HARAN,
Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per sub-section (2) of Section 3A of the Kerala Building Tax Act 1975, Government may by notification in the Gazette, make an exemption from the payment of building tax either wholly or partly in respect of any building constructed utilising the grant of the Central Government or State Government, where such grant is not less than twenty five per cent of the total cost of the construction of the building and such building is intended for such purposes as may be prescribed. As the building of "Nirmala Working Women's Hostel" of Thodupuzha Village of Idukki District was constructed utilising more than 50% of the total cost of construction received as grant from the Government of India. Government have desided to exempt the said buildings from payment of Building Tax.

This notification is intended to achieve the above object.

G 591(a)/2007/G.